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FEB 17 1984

HOUSE FILE 2326

WAYS & MEANS CALENDAR

BY COMMITTEE ON WAYS AND MEANS

(Formerly Study Bill 585)

Substituted for S.F. 2243

Passed House, Date 4-2-84 (p. 1551) Passed Senate, Date 11-12-84 (p. 1485)

Vote: Ayes 90 Nays 3 Vote: Ayes 47 Nays 0

Approved May 4, 1984

A BILL FOR

1 An Act to eliminate the county auditor's annual property
2 valuation and tax report to the department of revenue.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2326

1 Section 1. Section 443.2, unnumbered paragraph 2, Code
2 1983, is amended to read as follows:

3 The county auditor shall list the aggregate actual value
4 and the aggregate taxable value of all taxable property within
5 the county and each political subdivision on the tax list
6 in order that the actual value of the taxable property within
7 the county or a political subdivision may be ascertained and
8 shown by the tax list for the purpose of computing the debt-
9 incurring capacity of the county or political subdivision.
10 As used in this section ~~and section 443.5~~, "actual value"
11 is the value determined under section 441.21, subsections
12 1 to 3, prior to the reduction to a percentage of actual value
13 as otherwise provided in section 441.21.

14 Sec. 2. Section 443.22, Code 1983, is amended to read
15 as follows:

16 443.22 UNIFORM ASSESSMENTS MANDATORY. All assessors and
17 assessing bodies, including the department of revenue having
18 authority over the assessment of property for tax purposes,
19 shall comply with ~~the provisions of~~ sections 428.4, 428.29,
20 434.15, 438.13, 441.21, and 441.45 ~~and 443.5~~. The department
21 of revenue having authority over ~~such~~ the assessments, shall
22 exercise its powers and perform its duties under section
23 421.17 and other applicable laws so as to require the uniform
24 and consistent application of said section.

25 Sec. 3. Section 443.5, Code 1983, is repealed.

26 EXPLANATION

27 The bill repeals a duplicate reporting requirement.
28 Currently county auditors are required to submit an annual
29 report to the department of revenue which itemizes valuations
30 and resulting tax collections under section 443.5. This same
31 information is presently reported annually to the state
32 comptroller under section 331.510. The bill takes effect
33 July 1 following enactment.

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exercise its powers and perform its duties under section 421.17 and other applicable laws so as to require the uniform and consistent application of said section.

Sec. 3. Section 443.5, Code 1983, is repealed.

HOUSE FILE 2326

AN ACT

TO ELIMINATE THE COUNTY AUDITOR'S ANNUAL PROPERTY VALUATION AND TAX REPORT TO THE DEPARTMENT OF REVENUE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 443.2, unnumbered paragraph 2, Code 1983, is amended to read as follows:

The county auditor shall list the aggregate actual value and the aggregate taxable value of all taxable property within the county and each political subdivision on the tax list in order that the actual value of the taxable property within the county or a political subdivision may be ascertained and shown by the tax list for the purpose of computing the debt-incurring capacity of the county or political subdivision. As used in this section ~~and section 443.5~~, "actual value" is the value determined under section 441.21, subsections 1 to 3, prior to the reduction to a percentage of actual value as otherwise provided in section 441.21.

Sec. 2. Section 443.22, Code 1983, is amended to read as follows:

443.22 UNIFORM ASSESSMENTS MANDATORY. All assessors and assessing bodies, including the department of revenue having authority over the assessment of property for tax purposes, shall comply with ~~the provisions of~~ sections 428.4, 428.29, 428.15, 438.13, 441.21, and 441.45 ~~and 443.5~~. The department of revenue having authority over ~~each~~ the assessments, shall

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2326, Seventieth General Assembly.

JOSEPH O'BERN
Chief Clerk of the House

Approved *May 4* . 1984

TERRY E. BRANSTAD
Governor